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SURFACE TRANSPORTATION BOARD



July 15, 2008

Ms. Anne K. Quinlan, Esq.
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

Dear Ms. Quinlan:

Please find attached one (1) original of the Memorandum of Railroad Equipment Lease Agreement dated as of June 24, 2008 between the following parties:

Lessee: Bay State Milling Company
400 South 4th Street
Minneapolis, MN 55415

Lessor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Exhibit A for the equipment, (100) railcars, involved in this transaction

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of June 24, 2008 related to one hundred (100) railcars bearing reporting marks: JTSX 9808 - 485374, sporadic.

Please file this agreement as a primary document. The filing fee in amount of \$35.00 can be charged to our account. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie M. Woodard
Documentation Coordinator

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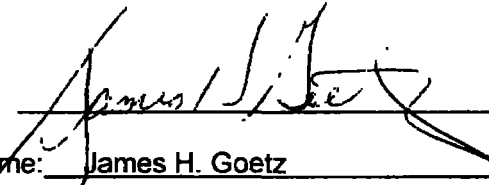
**MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT**

SURFACE TRANSPORTATION BOARD


This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 24th day of June, 2008, is intended to evidence the lease dated as of June 24, 2008 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **BAY STATE MILLING COMPANY**, a Minnesota corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the one hundred (100) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

By: 
Name: James H. Goetz
Title: Executive VP & CFO
Date: June 24, 2008

BAY STATE MILLING COMPANY

By: 
Name: Charles E. Hart
Title: Director of Transportation
Date: 6-30-08

STATE OF OHIO)
)
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 24th day of June, 2008, by James H. Goetz, the Executive Vice President & CFO of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Notary Public

My Commission has no expiration.

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

COMMONWEALTH OF MASSACHUSETTS)
~~STATE OF~~ _____)
)
 COUNTY OF NORFOLK _____)

The foregoing instrument was acknowledged before me this 30th day of JUNE, 2008, by CHARLES E. HART, the DIRECTOR OF TRANSPORTATION of Bay State Milling Company, a Minnesota corporation, on behalf of the corporation.

Donna Marie Rorer
Notary Public

My Commission expires:

DECEMBER 31, 2010

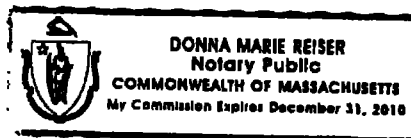


EXHIBIT A

To the Memorandum of Lease dated June 24, 2008, between The David J. Joseph Company and Bay State Milling Company.

DESCRIPTION OF UNITS

One hundred (100) railcars bearing reporting marks:

JTSX 09808
JTSX 09811
JTSX 09818
JTSX 09850
JTSX 09853
JTSX013507
JTSX013508
JTSX013513
JTSX013514
JTSX013516
JTSX013518
JTSX013527
JTSX013529
JTSX013531
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JTSX063489
JTSX190229
JTSX190581
JTSX190592
JTSX485374